

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES
REAL PROPERTY TAX SERVICES
September 21, 2023

COMMITTEE MEMBERS: BRAYMER, Magowan, Leggett, McDevitt, Geraci, Dickinson and Smith

- I. Committee meeting called to order by Chair
- II. Approval of minutes of prior Committee Meeting
- III. Privilege of the floor and public comment
- IV. Action Agenda/New Business Items:
 1. Request:
Rationale:
 2. Request:
Rationale:
 3. Request:
Rationale:
- V. Discussion Items:
 1. Real Property Tax Services Budget review
 - 2.
- VI. Referrals/Pending Items:
 - 1.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: 1. Real Property submitted budget

PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2024 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: Real Property Tax Service Agency
 BUDGET ACCOUNT CODE: A.1355

OBJECT CODES	2022 EXPENDITURES	2023 ADOPTED	2023 AMENDED	2024 DEPARTMENT REQUESTS
100's PERSONAL SERVICES	\$290,262.44	\$322,686.00	\$324,411.96	\$327,150.00
200's EQUIPMENT				\$0.00
400's CONTRACTUAL	\$19,574.99	\$23,170.00	\$23,170.00	\$29,670.00
800's EMPLOYEE BENEFITS	\$153,526.00	\$167,017.00	\$167,404.47	\$182,981.00
TOTALS	\$463,363.43	\$512,873.00	\$514,986.43	\$539,801.00

2022 REVENUES	2023 ADOPTED REVENUES	2023 AMENDED REVENUES	2024 DEPARTMENT REQUESTS
\$27,760.94	\$26,720.00	\$26,720.00	\$42,400.00

SIGNED: Deirdra A. Delaney
 DEPARTMENT HEAD
 TITLE: Director
 DATE: 9/5/2023

Budget Worksheet Report

Budget Year 2024

Account	Account Description	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Actual Amount	2024 Departmental Request
Fund A - General						
REVENUE						
Department 1355 - Real Property Tax Service Agency						
<i>Departmental Income</i>						
1250	Assessors Fee (Tax Maps)	7,517.50	6,700.00	6,700.00	1,631.50	6,700.00
1251	School Bill Process Fees	11,952.44	11,870.00	11,870.00	.00	11,900.00
1258	RPS License Fees From Towns	7,700.00	7,700.00	7,700.00	7,650.00	7,650.00
1288	Administrative Fees	.00	.00	.00	.00	16,000.00
<i>Departmental Income Totals</i>		\$27,169.94	\$26,270.00	\$26,270.00	\$9,281.50	\$42,250.00
<i>Intergovernmental Charges</i>						
2229	Sales Data Transmission Fee	143.00	.00	.00	.00	.00
<i>Intergovernmental Charges Totals</i>		\$143.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>State Aid</i>						
3040	Real Property Tax Admin	448.00	450.00	450.00	.00	150.00
<i>State Aid Totals</i>		\$448.00	\$450.00	\$450.00	\$0.00	\$150.00
Department 1355 - Real Property Tax Service Agency		\$27,760.94	\$26,720.00	\$26,720.00	\$9,281.50	\$42,400.00
Totals						
REVENUE TOTALS		\$27,760.94	\$26,720.00	\$26,720.00	\$9,281.50	\$42,400.00

Account	Account Description	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Actual Amount	2024 Departmental Request								
Fund A - General														
EXPENSE														
Department 1355 - Real Property Tax Service Agency														
<i>Personal Services</i>														
110	Salaries - Regular	290,262.44	322,686.00	324,411.96	210,942.76	327,150.00								
<i>Personal Services Totals</i>		\$290,262.44	\$322,686.00	\$324,411.96	\$210,942.76	\$327,150.00								
<i>Contractual Expense</i>														
410	Supplies	1,737.03	5,000.00	5,000.00	1,187.69	5,000.00								
423	Telephone	232.74	420.00	420.00	164.46	420.00								
424	Postage	15.62	50.00	50.00	5.41	50.00								
427	Memberships & Dues	445.00	450.00	450.00	445.00	450.00								
428	Data Processing & Internet Fees	15,635.00	15,750.00	15,750.00	350.00	15,750.00								
439	Misc Fees & Expenses	255.00	.00	.00	.00	.00								
444	Travel/Education/Conference	1,254.60	1,500.00	1,500.00	816.17	8,000.00								
<i>Contractual Expense Totals</i>		\$19,574.99	\$23,170.00	\$23,170.00	\$2,968.73	\$29,670.00								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Account</th> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>444</td> <td>Departmental Request</td> <td rowspan="2">We hopefully will have a new mapper starting in 2024 that will need training in ArcGIS Pro, two classes will be needed and they will cost \$6000. Training for the Director is reimbursed but in 2024 I believe the fall conference is going to be local so only the registration will be reimbursed. Classes for the Deputy will be \$1600 + meals Money to pay for the Sheriff ride along for auction parcel postings in June.</td> </tr> <tr> <td>470</td> <td>Departmental Request</td> </tr> </tbody> </table>							Account	Level	Comment	444	Departmental Request	We hopefully will have a new mapper starting in 2024 that will need training in ArcGIS Pro, two classes will be needed and they will cost \$6000. Training for the Director is reimbursed but in 2024 I believe the fall conference is going to be local so only the registration will be reimbursed. Classes for the Deputy will be \$1600 + meals Money to pay for the Sheriff ride along for auction parcel postings in June.	470	Departmental Request
Account	Level	Comment												
444	Departmental Request	We hopefully will have a new mapper starting in 2024 that will need training in ArcGIS Pro, two classes will be needed and they will cost \$6000. Training for the Director is reimbursed but in 2024 I believe the fall conference is going to be local so only the registration will be reimbursed. Classes for the Deputy will be \$1600 + meals Money to pay for the Sheriff ride along for auction parcel postings in June.												
470	Departmental Request													
<i>Employee Benefits</i>														
810	Retirement	34,398.53	43,491.00	43,746.44	27,044.94	55,134.00								
830	Social Security	16,104.56	20,006.00	20,113.01	11,814.16	20,284.00								
831	Medicare Contribution	3,766.41	4,680.00	4,705.02	2,762.97	4,744.00								
860	Hospitalization	92,036.42	91,289.00	91,289.00	63,199.62	97,717.00								
865	Dental Insurance	984.36	984.00	984.00	681.48	984.00								
<i>Employee Benefits Totals</i>		\$147,290.28	\$160,450.00	\$160,837.47	\$105,503.17	\$178,863.00								
<i>Other Benefits</i>														
840	Workmen's Compensation	1,195.00	1,375.00	1,375.00	1,375.00	1,522.00								
861	Retirees Hospitalization	5,040.72	5,192.00	5,192.00	2,163.30	2,596.00								
<i>Other Benefits Totals</i>		\$6,235.72	\$6,567.00	\$6,567.00	\$3,538.30	\$4,118.00								
Department 1355 - Real Property Tax Service Agency		\$463,363.43	\$512,873.00	\$514,986.43	\$322,952.96	\$539,801.00								
Totals		\$463,363.43	\$512,873.00	\$514,986.43	\$322,952.96	\$539,801.00								
EXPENSE TOTALS		\$463,363.43	\$512,873.00	\$514,986.43	\$322,952.96	\$539,801.00								

Budget Worksheet Report

Budget Year 2024

Account	Account Description	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Actual Amount	2024 Departmental Request
	Fund A - General Totals					
	REVENUE TOTALS	\$27,760.94	\$26,720.00	\$26,720.00	\$9,281.50	\$42,400.00
	EXPENSE TOTALS	\$463,363.43	\$512,873.00	\$514,986.43	\$322,952.96	\$539,801.00
	Fund A - General Totals	(\$435,602.49)	(\$486,153.00)	(\$488,266.43)	(\$313,671.46)	(\$497,401.00)
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$27,760.94	\$26,720.00	\$26,720.00	\$9,281.50	\$42,400.00
	EXPENSE GRAND TOTALS	\$463,363.43	\$512,873.00	\$514,986.43	\$322,952.96	\$539,801.00
	Net Grand Totals	(\$435,602.49)	(\$486,153.00)	(\$488,266.43)	(\$313,671.46)	(\$497,401.00)

2024 Salary Schedule (Position Budgeting)
Real Property Tax

Empl. #	Name	Position	Annual Earnings	Empl. Type	Benefit Group	Hire Date
	Jan1 Grade & Rate	Ann. Grade & Rate				
9220	Delurey, Lexie N/A / \$50.01	Director Real Property N/A / \$50.01	\$91,019.00	Full Time	Appointed F/T	7/19/1995
10056	Dixon, Ronald 16-23 / \$31.68	Senior Tax Map Technician 16-24 / \$31.68	\$65,900.00	Full Time	CSEA/FT	4/24/2000
11575	MacEwan, Kristen N/A / \$32.50	Deputy Director Real Property N/A / \$32.50	\$67,591.00	Full Time	Out of UnitFT	3/23/2009
13154	Shea, Noreen 08-05 / \$24.67	Senior Real Property Clerk 08-06 / \$24.67	\$51,320.00	Full Time	CSEA/FT	1/29/2018
13155	Wadleigh, Glenda 08-05 / \$24.67	Senior Real Property Clerk #2 08-06 / \$24.67	\$51,320.00	Full Time	CSEA/FT	1/29/2018
		5	\$327,150.00			

2024 BUDGET - PERSONNEL REQUEST

DEPARTMENT NAME: Real Property Tax Service

BUDGET CODE: A1355

Title of Position: Deputy Director Real Property Tax Service

FOR NEW POSITIONS

- (a) Annual Base Salary (and Grade if Applicable): Click or tap here to enter text.
- (b) List any position(s) in the Department's Table of Organization being DELETED as a result of this request (Include annual Salary and grade if applicable): Click or tap here to enter text.
- (c) Is this a mandated position? If so, please explain: Click or tap here to enter text.
- (d) Is there expected Revenue from this position? If so, please explain: Click or tap here to enter text.

FOR OTHER PERSONNEL REQUESTS (Change in Employee Status FT/PT/Temp/Per Diem, Change in Non-bargaining Salary Grade)

000611, Inc 5 → 611, Inc 15

- (a) Description of Change: Increase the increment for the Deputy position from the 5th increment to the 15th increment.
- (b) Justification for Request: Kristen will be here fifteen (15) years come March of 2024. She has been taking training classes for the NYS certification requirements for the Directors position. Her job performance is above what is expected; she works closely with NYS, local municipalities (in multiple capacities) and other county departments for different variations of her job. Kristen is diligent about the quality of her work and confident in making sound decisions. She is a key player when it comes to setting the Town tax rates and then conferring with all of the Town Supervisors as well as the town tax collectors. Kristen also produces the school tax rolls and has to work closely with the school business administrator's and tax collectors. Kristen should be equivalent to comparable departments.
- (c) Projected change in Salary Dollars: \$3,399

(d) Is there expected Revenue impact from this change? If so, please explain: Click or tap here to enter text.

PERSONNEL OFFICER AND HUMAN RESOURCE DIRECTOR REVIEW

(Must be initialed before being presented to Budget Team)

Personnel Officer has Reviewed this form when initialed: *POA*

HR Director has Reviewed this form when initialed: *8/10/23*

2024 BUDGET - PERSONNEL REQUEST

DEPARTMENT NAME: Real Property Tax Service

BUDGET CODE: A1355

Title of Position: Director

FOR NEW POSITIONS

- (a) Annual Base Salary (and Grade if Applicable): Click or tap here to enter text.
- (b) List any position(s) in the Department's Table of Organization being DELETED as a result of this request (Include annual Salary and grade if applicable): Click or tap here to enter text.
- (c) Is this a mandated position? If so, please explain: Click or tap here to enter text.
- (d) Is there expected Revenue from this position? If so, please explain: Click or tap here to enter text.

FOR OTHER PERSONNEL REQUESTS (Change in Employee Status FT/PT/Temp/Per Diem, Change in Non-bargaining Salary Grade)

- (a) Description of Change: Request to change the Real Property Director's Position Grade 15, Increment 20 to the Position Grade 16, Increment 25.
- (b) Justification for Request: To be equivalent with comparable departments and for consideration of the extra environmental work done since 2012, that were in addition to the duties of Real Property Director. Diligent work on multiple environmental clean-up jobs were completed on properties that had sat off the tax rolls for over 10 years due to environmental concerns. Properties have since been cleaned up and now contribute to the tax base.
- (c) Projected change in Salary Dollars: \$7,818.
- (d) Is there expected Revenue impact from this change? If so, please explain: Click or tap here to enter text.

PERSONNEL OFFICER AND HUMAN RESOURCE DIRECTOR REVIEW

(Must be initialed before being presented to Budget Team)

Personnel Officer has Reviewed this form when initialed: PO 8/16/23

HR Director has Reviewed this form when initialed: AS 8/16/23

PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2024 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: Real Property Tax Service Agency - American Rescue Plan Act (ARPA)
BUDGET ACCOUNT CODE: A.1355 4999

OBJECT CODES	2022 EXPENDITURES	2023 ADOPTED	2023 AMENDED	2024 DEPARTMENT REQUESTS
200's EQUIPMENT	\$2,756.72			\$0.00
TOTALS	\$2,756.72			\$0.00

2022 REVENUES	2023 ADOPTED REVENUES	2023 AMENDED REVENUES	2024 DEPARTMENT REQUESTS
\$2,756.72			\$0.00

SIGNED:

Lexia A. Delaney
DEPARTMENT HEAD

TITLE:

Director

DATE:

9/5/2023

Budget Worksheet Report

Budget Year 2024

Account	Account Description	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Actual Amount	2024 Departmental Request
Fund A - General						
REVENUE						
Department	1355 - Real Property Tax Service Agency					
Sub Department	4999 - American Rescue Plan Act (ARPA)					
	<i>Federal Aid</i>					
4090	Coronavirus Local Fiscal Recovery Fund (CLFRF)	2,756.72	.00	.00	.00	.00
	<i>Federal Aid Totals</i>	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub Department	4999 - American Rescue Plan Act (ARPA) Totals	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department	1355 - Real Property Tax Service Agency Totals	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	REVENUE TOTALS	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Budget Worksheet Report

Budget Year 2024

Account	Account Description	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Actual Amount	2024 Departmental Request
Fund	A - General					
	EXPENSE					
	Department 1355 - Real Property Tax Service Agency					
	Sub Department 4999 - American Rescue Plan Act (ARPA)					
	Equipment					
220	Office Equipment	2,756.72	.00	.00	.00	.00
	<i>Equipment Totals</i>	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Sub Department 4999 - American Rescue Plan Act (ARPA) Totals	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Department 1355 - Real Property Tax Service Agency Totals	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	EXPENSE TOTALS	<u>\$2,756.72</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Fund A - General Totals					
	REVENUE TOTALS	\$2,756.72	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$2,756.72	\$0.00	\$0.00	\$0.00	\$0.00
	Fund A - General Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$2,756.72	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSE GRAND TOTALS	\$2,756.72	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2024 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: Supplies to Towns
BUDGET ACCOUNT CODE: A.1970

OBJECT CODES	2022 EXPENDITURES	2023 ADOPTED	2023 AMENDED	2024 DEPARTMENT REQUESTS
400's CONTRACTUAL	\$6,006.12	\$7,000.00	\$7,000.00	\$7,000.00
TOTALS	\$6,006.12	\$7,000.00	\$7,000.00	\$7,000.00

2022 REVENUES	2023 ADOPTED REVENUES	2023 AMENDED REVENUES	2024 DEPARTMENT REQUESTS
\$6,255.26	\$7,000.00	\$7,000.00	\$7,000.00

SIGNED: Kevin A. Delaney
DEPARTMENT HEAD
TITLE: Director
DATE: 9/5/2023

Budget Worksheet Report

Budget Year 2024

Account	Account Description	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Actual Amount	2024 Departmental Request
Fund A - General						
	REVENUE					
	Department 1970 - Supplies to Towns					
	<i>Intergovernmental Charges</i>					
2226	Sales of Suppl, Other Govt	6,255.26	7,000.00	7,000.00	106.58	7,000.00
	<i>Intergovernmental Charges Totals</i>	\$6,255.26	\$7,000.00	\$7,000.00	\$106.58	\$7,000.00
	Department 1970 - Supplies to Towns Totals	\$6,255.26	\$7,000.00	\$7,000.00	\$106.58	\$7,000.00
	REVENUE TOTALS	\$6,255.26	\$7,000.00	\$7,000.00	\$106.58	\$7,000.00

Budget Worksheet Report

Budget Year 2024

Account	Account Description	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Actual Amount	2024 Departmental Request
Fund A - General						
EXPENSE						
Department 1970 - Supplies to Towns						
<i>Contractual Expense</i>						
410	Supplies	6,006.12	7,000.00	7,000.00	2,490.09	7,000.00
	<i>Contractual Expense Totals</i>	<u>\$6,006.12</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$2,490.09</u>	<u>\$7,000.00</u>
	Department 1970 - Supplies to Towns Totals	<u>\$6,006.12</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$2,490.09</u>	<u>\$7,000.00</u>
	EXPENSE TOTALS	<u>\$6,006.12</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$2,490.09</u>	<u>\$7,000.00</u>
	Fund A - General Totals					
	REVENUE TOTALS	\$6,255.26	\$7,000.00	\$7,000.00	\$106.58	\$7,000.00
	EXPENSE TOTALS	\$6,006.12	\$7,000.00	\$7,000.00	\$2,490.09	\$7,000.00
	Fund A - General Totals	<u>\$249.14</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$2,383.51)</u>	<u>\$0.00</u>
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$6,255.26	\$7,000.00	\$7,000.00	\$106.58	\$7,000.00
	EXPENSE GRAND TOTALS	<u>\$6,006.12</u>	<u>\$7,000.00</u>	<u>\$7,000.00</u>	<u>\$2,490.09</u>	<u>\$7,000.00</u>
	Net Grand Totals	<u>\$249.14</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$2,383.51)</u>	<u>\$0.00</u>